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Received SEC

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Washington, DC 20549

February 4, 2009

Ms. Velma T. Smith Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Room 2531 100 F Street, NE Washington, DC 20549

AS Madelia

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Goldman Sachs Group, Inc., 7.50% Notes due 2019 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 30, 2009. Tentative listing date – February 6, 2009.

Sincerely,

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THOMSON REUTERS

END